



RESOLUTION

ESTABLISHING AN AMENDED CITY COUNCIL POLICY RELATING TO REAL PROPERTY TAX COMPROMISES.

WHEREAS, Section 8-3.1(l), ROH, requires the City Council to approve any real property tax compromises made by the Director of Budget and Fiscal Services where the taxpayer's claim exceeds \$500.00; and

WHEREAS, the City Council policy relating to real property tax compromises was established by the adoption of Resolution 88-113; and

WHEREAS, Resolution 88-113 provides for real property tax compromises only where a charitable organization fails to make a timely application for an exemption and the charitable organization becomes delinquent in its payment of taxes due; and

WHEREAS, a charitable organization which fails to make a timely exemption may find it beneficial to be able to request a compromise before the organization's taxes become delinquent so that the organization does not have to pay penalties and interests in the event the request for compromise is denied; and

WHEREAS, in order to address this issue, the Council wishes to amend the current policy relating to real property tax compromises and supercede in its entirety Resolution 88-113; now, therefore,

BE IT RESOLVED by the Council of the City and County of Honolulu that the following policy be and is hereby established with respect to the compromise of real property tax claims of the City in excess of \$500:

That when a property or a portion of a property is eligible for an exemption from real property taxes pursuant to Sec. 8-10.10, Revised Ordinances of Honolulu ("Exemption – Charitable purposes"), but does not qualify for the exemption solely because no timely application for exemption is filed[.];

1. For claims involving a property or a portion of a property for which property taxes are delinquent, it shall be the policy of the Council to approve the compromise of the claim for the sum of \$100 for every six months or portion thereof that the real property taxes are delinquent[.]; provided the delinquency was not willful; and



CITY COUNCIL

CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII

No. 05-069

RESOLUTION

2. For claims involving a property or a portion of a property for which property taxes are not delinquent, it shall be the policy of the Council to approve the compromise of the claim for the sum of \$100.

(Note: For informational purposes only, material added to the policy in Resolution 88-113 is underlined and material no longer included is bracketed.)

BE IT FURTHER RESOLVED that this Resolution shall supercede in its entirety Resolution 88-113; and

BE IT FINALLY RESOLVED that copies of this Resolution shall be transmitted to the Mayor, the Managing Director and the Director of Budget and Fiscal Services.

INTRODUCED BY:

[Handwritten signatures of Councilmembers]

DATE OF INTRODUCTION:

FEB 24 2005

Honolulu, Hawaii

(OCS/021605/ct)

Councilmembers

CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII
CERTIFICATE

RESOLUTION 05-069

Introduced: 2/24/05 By: ROD TAM

Committee: BUDGET

Title: RESOLUTION ESTABLISHING AN AMENDED CITY COUNCIL POLICY RELATING TO REAL PROPERTY TAX COMPROMISES.

Links: [RES. 05-069](#)


Budget	3/23/05	CR-139 – Resolution reported out of committee for adoption.
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Council	4/6/05	Resolution and CR-139 adopted.
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Apo	Y	Cachola	Y	De la Cruz ...	Y	Djou	Y	Garcia	Y
Kobayashi	Y	Marshall	Y	Okino	Y	Tam	Y		

I hereby certify that the above is a true record of action by the Council of the City and County of Honolulu on this RESOLUTION.


DENISE C. DE COSTA, CITY CLERK


DONOVAN M. DELA CRUZ, CHAIR AND PRESIDING OFFICER